

**Order of the Grant County
Board of Equalization**

Property Owner: Jon Gallaway
 Parcel Number(s): 141732000
 Assessment Year: 2015 Petition Number: 2015-89

Having considered the evidence presented by the parties in this appeal, the Board hereby:

sustains overrules the determination of the assessor.

Assessor's True and Fair Value

<input type="checkbox"/> Land	\$	<u>94,500</u>
<input type="checkbox"/> Improvements	\$	<u>116,790</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>211,290</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>94,500</u>
<input type="checkbox"/> Improvements	\$	<u>111,000</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>205,500</u>

This decision is based on our finding from:

Washington State law which directs that the true and fair market value of property shall be based upon sales of the subject property, or sales of comparable properties, made within the past five years, cost, cost less depreciation, reconstruction cost less depreciation, or capitalization of income. "True and fair" value is market value; that is, the price to be paid by a willing buyer to a willing seller.

Washington State law further stipulates that the assessment determined by the County Assessor is presumed to be correct and can only be overcome by presentation of clear, cogent and convincing evidence that the value is incorrect.

The issue before the Board is the January 1, 2015, true and fair market value. A hearing was held on February 11, 2016, before the Board of Equalization. The appellants, Jon Gallaway, was in attendance at the hearing and the Assessor's office was represented by Sally Catlin, Appraiser Analyst.

The Assessor valued the property at \$211,290 for the 2015 assessment year. The owners appealed, asserting a value of \$125,000.

The subject property is located at 2745 NE Westshore Drive in Moses Lake. Subject is one story residence built in 1983. The first floor has 1272 sq. ft. and the minimally finished basement has 576 sq. ft. The home is considered to be fair quality and average condition for its age.

The appellant provided 3 comparable sales, the first comparable sale was an estate sale adjacent to the subject property, the second sale was a land sale adjacent to the subject property and the third sale was his nephew's. Mr. Gallaway stated that his property has not had any improvements to justify an increase. The value should come down because of age of the home. A/C is wall mount and heat is baseboard. Most homes have central heat/air. He believes his home is comparable to a \$150,000 home.

The assessor representative submitted information to the board and the appellant this information included map of subject neighborhood, exterior photo of home, sketch of the subject and sales list with 3 vacant waterfront parcels in the Mae Valley area and 4 improved waterfront properties in the Mae Valley area. Ms.

Catlin asked for an interior inspection but was denied. After reviewing the petition, she recommends changing the quality from fair/average to fair. This will reduce the improvement value to \$111,000.

The Board agrees with the recommendation made by the assessor's representative to lower the value to \$205,500. No evidence was received to support the appellant's requested value. No pictures were received and the appellant would not grant an inspection. Ms. Catlin could only make this much of a recommended change without an inspection.

Dated this 2nd day of March, (year) 2016

Gay Mann
Chairperson's Signature

Neil Hammond
Clerk's Signature

NOTICE

This order can be appealed to the State Board of Tax Appeals by filing a notice of appeal with them at PO Box 40915, Olympia, WA 98504-0915 or at their website at bta.state.wa.us/appeal/forms.htm within thirty days of the date of mailing of this order. The Notice of Appeal form is available from either your county assessor or the State Board.

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